

$$\left(\begin{array}{l} \text{Production additional section 263A} \\ \text{costs incurred during the test period} \end{array} + \begin{array}{l} \text{Residual pre-production additional section} \\ \text{263A costs incurred during the test period} \end{array} \right)$$

$$\left(\begin{array}{l} \text{Production section 471 costs} \\ \text{incurred during the test period} \end{array} + \begin{array}{l} \text{Direct materials adjustments made during} \\ \text{the test period} \end{array} \right)$$